



Facility Name & ID Number California Gardens N. & R.

# 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>293</u>	Skilled (SNF)	<u>293</u>	<u>107,238</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>293</u>	TOTALS	<u>293</u>	<u>107,238</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>88,021</u>	<u>2,283</u>	<u>7,205</u>	<u>97,509</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>88,021</u>	<u>2,283</u>	<u>7,205</u>	<u>97,509</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.93%

SEE ACCOUNTANTS' COMPILATION REPORT

D. How many bed-hold days during this year were paid by Public Aid?

299 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 7/1/94

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 7/1/94 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number of beds certified 293 and days of care provided 4,652

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/04 Fiscal Year: 12/31/04

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04  
**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	357,285	70,280	11,860	439,425		439,425		439,425			1
2	Food Purchase		443,469		443,469	(1,658)	441,811	(104)	441,707			2
3	Housekeeping		42,693	388,747	431,440		431,440		431,440			3
4	Laundry		39,778		39,778		39,778		39,778			4
5	Heat and Other Utilities			202,230	202,230		202,230	4,197	206,427			5
6	Maintenance	208,266	21,417	90,793	320,476		320,476	(4,290)	316,186			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	565,551	617,637	693,630	1,876,818	(1,658)	1,875,160	(197)	1,874,963			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			34,600	34,600		34,600		34,600			9
10	Nursing and Medical Records	2,990,712	202,002	10,190	3,202,904		3,202,904	(47,867)	3,155,037			10
10a	Therapy	86,641	55	15,038	101,734		101,734		101,734			10a
11	Activities	91,110	11,052	2,610	104,772		104,772		104,772			11
12	Social Services	71,180		4,234	75,414		75,414		75,414			12
13	Nurse Aide Training			228	228		228		228			13
14	Program Transportation			763	763		763		763			14
15	Other (specify):*											15
16	<b>TOTAL Health Care and Programs</b>	3,239,643	213,109	67,663	3,520,415		3,520,415	(47,867)	3,472,548			16
	<b>C. General Administration</b>											
17	Administrative	197,686		706,264	903,950		903,950	(619,164)	284,786			17
18	Directors Fees											18
19	Professional Services			76,700	76,700	(1,510)	75,190	(2,780)	72,410			19
20	Dues, Fees, Subscriptions & Promotions			72,900	72,900		72,900	(44,810)	28,090			20
21	Clerical & General Office Expenses	128,474	36,135	239,094	403,703		403,703	44,872	448,575			21
22	Employee Benefits & Payroll Taxes			674,624	674,624	1,658	676,282		676,282			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,385	4,385		4,385	505	4,890			24
25	Other Admin. Staff Transportation			3,843	3,843		3,843	127	3,970			25
26	Insurance-Prop.Liab.Malpractice			352,363	352,363		352,363	97	352,460			26
27	Other (specify):*							35,464	35,464			27
28	<b>TOTAL General Administration</b>	326,160	36,135	2,130,173	2,492,468	148	2,492,616	(585,689)	1,906,927			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,131,354	866,881	2,891,466	7,889,701	(1,510)	7,888,191	(633,753)	7,254,438			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			117,933	117,933		117,933	170,938	288,871			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			56,762	56,762		56,762	684,402	741,164			32
33	Real Estate Taxes			207,867	207,867	1,510	209,377	103,050	312,427			33
34	Rent-Facility & Grounds			1,433,481	1,433,481		1,433,481	(1,433,481)				34
35	Rent-Equipment & Vehicles			7,440	7,440		7,440	5,779	13,219			35
36	Other (specify):*							40,815	40,815			36
37	TOTAL Ownership			1,823,483	1,823,483	1,510	1,824,993	(428,497)	1,396,496			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	19,259	174,261	388,176	581,696		581,696		581,696			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			160,858	160,858		160,858		160,858			42
43	Other (specify):*	57,500		7,719	65,219		65,219	(24,128)	41,091			43
44	TOTAL Special Cost Centers	76,759	174,261	556,753	807,773		807,773	(24,128)	783,645			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,208,113	1,041,142	5,271,702	10,520,957		10,520,957	(1,086,378)	9,434,579			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(72,028)	30		9
10	Interest and Other Investment Income	(10)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(104)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(375)	21		18
19	Entertainment	(723)	24		19
20	Contributions	(15,590)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(141,735)	21		24
25	Fund Raising, Advertising and Promotional	(29,493)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(150)	20		28
29	Other-Attach Schedule	(119,717)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (379,925)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(706,453)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (706,453)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (1,086,378)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Report Period Beginning:

Ending:

ID#

0040022

01/01/04

12/31/04

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	VA Pharmacy	\$ (41,747)	10	1
2	VA Medical	(4,291)	10	2
3	VA Enterals	(168)	10	3
4	VA Concentrators	(84)	10	4
5	Patient Needs	(1,491)	10	5
6	Bank Charges	(25,097)	21	6
7	COPE Dues	(5,554)	20	7
8	Marketing	(7,719)	43	8
9	Annual Reports	(175)	20	9
10	Bank Charges	(112)	21	10
11	2005 Seminar	(29)	24	11
12	Line of Credit Fee	(469)	19	12
13	Marketing Salary	(16,409)	43	13
14	Capitalized R&M	(10,391)	06	14
15	Miscellaneous Income	(1,652)	21	15
16	VA Concentrators	(86)	10	16
17	Non-Allowable Legal	(4,243)	19	17
18				18
19				19
20				20
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94				94
95				95
96				96
97				97
98				98
99				99
100				100
101	Total	(119,717)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number California Gardens N. & R.

# 0040022

Report Period Beginning:

01/01/04

Ending:

12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary													1
2	Food Purchase	(104)											(104)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities			4,197									4,197	5
6	Maintenance	(10,391)		6,101									(4,290)	6
7	Other (specify):*													7
8	TOTAL General Services	(10,495)		10,298									(197)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(47,867)											(47,867)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*													15
16	TOTAL Health Care and Programs	(47,867)											(47,867)	16
	C. General Administration													
17	Administrative			(619,164)									(619,164)	17
18	Directors Fees													18
19	Professional Services	(4,712)		1,932									(2,780)	19
20	Fees, Subscriptions & Promotions	(50,962)		6,152									(44,810)	20
21	Clerical & General Office Expenses	(168,971)		213,843									44,872	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar	(752)		1,257									505	24
25	Other Admin. Staff Transportation			127									127	25
26	Insurance-Prop.Liab.Malpractice			97									97	26
27	Other (specify):*			35,464									35,464	27
28	TOTAL General Administration	(225,397)		(360,292)									(585,689)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(283,759)		(349,994)									(633,753)	29



STATE OF ILLINOIS

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(72,028)	232,518	10,448									170,938	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(10)	681,659	2,753									684,402	32
33	Real Estate Taxes		103,050										103,050	33
34	Rent-Facility & Grounds		(1,433,481)										(1,433,481)	34
35	Rent-Equipment & Vehicles			5,779									5,779	35
36	Other (specify):*		40,815										40,815	36
37	TOTAL Ownership	(72,038)	(375,439)	18,980									(428,497)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(24,128)											(24,128)	43
44	TOTAL Special Cost Centers	(24,128)											(24,128)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(379,925)	(375,439)	(331,014)									(1,086,378)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				California Associates		Building Company

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 1,433,481	California Associates	100.00%	\$	\$ (1,433,481)	1
2	V	32	Interest	1,784	California Associates	100.00%	683,443	681,659	2
3	V	36	MIP		California Associates	100.00%	40,815	40,815	3
4	V	30	Depreciation		California Associates	100.00%	232,518	232,518	4
5	V	33	Real Estate Taxes		California Associates	100.00%	103,050	103,050	5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,435,265			\$ 1,059,826	\$ * (375,439)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	NUCARE SERVICES CORP.	100.00%	\$ 4,197	\$ 4,197	15
16	V	6	REPAIRS AND MAINT.		NUCARE SERVICES CORP.		6,101	6,101	16
17	V	17	ADMINISTRATIVE - NON-OWNER		NUCARE SERVICES CORP.		41,489	41,489	17
18	V	19	PROFESSIONAL FEES		NUCARE SERVICES CORP.		1,932	1,932	18
19	V	20	FEES SUBSCRIPTIONS		NUCARE SERVICES CORP.		6,152	6,152	19
20	V	21	CLERICAL & GENERAL		NUCARE SERVICES CORP.		213,843	213,843	20
21	V	24	SEMINARS AND EDUCATION		NUCARE SERVICES CORP.		1,257	1,257	21
22	V	25	ADMIN. STAFF TRAVEL		NUCARE SERVICES CORP.		127	127	22
23	V	26	INSURANCE		NUCARE SERVICES CORP.		97	97	23
24	V	27	EMPLOYEE BEN. GEN. ADMIN.		NUCARE SERVICES CORP.		32,082	32,082	24
25	V	30	DEPRECIATION		NUCARE SERVICES CORP.		10,448	10,448	25
26	V	32	INTEREST EXPENSE		NUCARE SERVICES CORP.		2,753	2,753	26
27	V	34	BUILDING RENT		NUCARE SERVICES CORP.				27
28	V	35	EQUIPMENT RENTAL		NUCARE SERVICES CORP.		5,779	5,779	28
29	V	17	MANAGEMENT FEES	706,264	NUCARE SERVICES CORP.			(706,264)	29
30	V	17	ADMIN. - R. HARTMAN		NUCARE SERVICES CORP.		24,063	24,063	30
31	V	17	ADMIN. - B. CARR		NUCARE SERVICES CORP.		21,548	21,548	31
32	V	17	ADMIN. - D. HARTMAN		NUCARE SERVICES CORP.				32
33	V	27	EMP. BEN. - R. HARTMAN		NUCARE SERVICES CORP.		2,282	2,282	33
34	V	27	EMP. BEN. - B. CARR		NUCARE SERVICES CORP.		1,100	1,100	34
35	V	27	EMP. BEN. - D. HARTMAN		NUCARE SERVICES CORP.				35
36	V								36
37	V								37
38	V								38
39	Total			\$ 706,264			\$ 375,250	\$ * (331,014)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Workmans Compensation	\$ 63,654	Diamond Insurance	40.00%	\$ 63,654	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 63,654			\$ 63,654	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT



VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Robert Hartman	Owner	Administrative	57.48%	See Attached	4.42	8.84%	Allocated	\$ 24,063	17-7	1
2	Barry Carr	Owner	Administrative	4.75%	See Attached	6.32	12.64%	Allocated	21,548	17-7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 45,611		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R.# 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization NUCARE SERVICES CORP.  
Street Address 7257 N. LINCOLN AVENUE  
City / State / Zip Code LINCOLNWOOD, IL 60712  
Phone Number ( 847) 933-2600  
Fax Number ( 847) 933-2601

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	AVAIL. CENSUS DAYS	756,764	9	\$ 29,620	\$	107,238	\$ 4,197	1
2	6	REPAIRS AND MAINT.	AVAIL. CENSUS DAYS	756,764	9	43,055		107,238	6,101	2
3	17	ADMINISTRATIVE - NON-OWN	AVAIL. CENSUS DAYS	756,764	9	292,782	286,867	107,238	41,489	3
4	19	PROFESSIONAL FEES	AVAIL. CENSUS DAYS	756,764	9	13,637		107,238	1,932	4
5	20	FEES SUBSCRIPTIONS	AVAIL. CENSUS DAYS	756,764	9	43,417		107,238	6,152	5
6	21	CLERICAL & GENERAL	AVAIL. CENSUS DAYS	756,764	9	1,509,058	1,239,144	107,238	213,843	6
7	24	SEMINARS AND EDUCATION	AVAIL. CENSUS DAYS	756,764	9	8,870		107,238	1,257	7
8	25	ADMIN. STAFF TRAVEL	AVAIL. CENSUS DAYS	756,764	9	894		107,238	127	8
9	26	INSURANCE	AVAIL. CENSUS DAYS	756,764	9	682		107,238	97	9
10	27	EMPLOYEE BEN. GEN. ADMIN	AVAIL. CENSUS DAYS	756,764	9	226,398		107,238	32,082	10
11	30	DEPRECIATION	AVAIL. CENSUS DAYS	756,764	9	73,728		107,238	10,448	11
12	32	INTEREST EXPENSE	AVAIL. CENSUS DAYS	756,764	9	19,426		107,238	2,753	12
13	34	BUILDING RENT	AVAIL. CENSUS DAYS	756,764	9			107,238		13
14	35	EQUIPMENT RENTAL	AVAIL. CENSUS DAYS	756,764	9	40,782		107,238	5,779	14
15										15
16	17	ADMIN. - R. HARTMAN	AVG. HOURS WORKED	31	9	170,000	170,000	4	24,063	16
17	17	ADMIN. - B. CARR	AVG. HOURS WORKED	45	9	152,234	152,234	6	21,548	17
18	17	ADMIN. - D. HARTMAN	AVG. HOURS WORKED	8	9	55,558	54,772			18
19	27	EMP. BEN. - R. HARTMAN	AVG. HOURS WORKED	31	9	16,119		4	2,282	19
20	27	EMP. BEN. - B. CARR	AVG. HOURS WORKED	45	9	7,772		6	1,100	20
21	27	EMP. BEN. - D. HARTMAN	AVG. HOURS WORKED	8	9	4,305				21
22										22
23										23
24										24
25	TOTALS					\$ 2,708,337	\$ 1,903,018		\$ 375,250	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Diamond Insurance  
Street Address 40 Skokie Blvd, Suite 105  
City / State / Zip Code Northbrook, IL 60062  
Phone Number ( 847) 559-1002  
Fax Number ( )

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8  Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	22	Workmans Compensation	Direct Allocation		\$	\$		\$ 63,654	1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$ 63,654	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      California Gardens N. & R.      #    0040022    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

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( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT



Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
Street Address \_\_\_\_\_  
City / State / Zip Code \_\_\_\_\_  
Phone Number (\_\_\_\_) \_\_\_\_\_  
Fax Number (\_\_\_\_) \_\_\_\_\_

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R. # 0040022 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization \_\_\_\_\_  
Street Address \_\_\_\_\_  
City / State / Zip Code \_\_\_\_\_  
Phone Number (\_\_\_\_) \_\_\_\_\_  
Fax Number (\_\_\_\_) \_\_\_\_\_

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      California Gardens N. & R.      #    0040022    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      California Gardens N. & R.      #    0040022    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      California Gardens N. & R.      #    0040022    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number      California Gardens N. & R.      #    0040022    Report Period Beginning:      01/01/04      Ending:    12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)      YES ☐      NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization  
Street Address  
City / State / Zip Code  
Phone Number  
Fax Number

( )

( )

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2	3	4	5	6	7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	LaSalle Bank		X	Bridge Loan			\$				\$ 475,970	1
2	HUD Loan		X	Mortgage				14,871,811			207,473	2
3												3
4												4
5	See Supplemental Schedule											5
	Working Capital											
6	Shareholder Loan	X		Working Capital	Interest Only			3,300,000		Prime+1	56,762	6
7	Alloc - Nucare Services	X									2,753	7
8	See Supplemental Schedule											8
9	TOTAL Facility Related						\$	18,171,811			\$ 742,958	9
	B. Non-Facility Related*											
10	Interest Income		X								(10)	10
11	Allocated - Cal Associates		X								(1,784)	11
12												12
13	See Supplemental Schedule											13
14	TOTAL Non-Facility Related						\$				\$ (1,794)	14
15	TOTALS (line 9+line14)						\$	18,171,811			\$ 741,164	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 40,815 Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related Long-Term																		
1							\$	\$			\$	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8							\$	\$			\$	8							
9												9							
10												10							
11												11							
12												12							
13												13							
14	TOTAL Working Capital											14							
	B. Non-Facility Related*																		
15							\$	\$			\$	15							
16												16							
17												17							
18												18							
19												19							
20	TOTAL Non-Facility Related											20							

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT



IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>				
1. Real Estate Tax accrual used on 2003 report.			\$	426,4791
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	359,2022
3. Under or (over) accrual (line 2 minus line 1).			\$	(67,277)3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	378,1934
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.			\$	1,5105
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.				
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	312,4267
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:				
1999	360,947	8	FOR OHF USE ONLY	
2000	391,485	9		
2001	401,667	10	13	FROM R. E. TAX STATEMENT FOR 2003 \$ 13
2002	406,170	11		
2003	359,202	12	14	PLUS APPEAL COST FROM LINE 5 \$ 14
Accrual = 359202 x 1.05 (267/366 days)			15	LESS REFUND FROM LINE 6 \$ 15
			16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAMECalifornia Gardens N. & R.COUNTYCook

FACILITY IDPH LICENSE NUMBER0040022

CONTACT PERSON REGARDING THIS REPORTSteve Lavenda

TELEPHONE(847)236-1111FAX #:(847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 16-25-401-015-0000	Long Term Care Property	\$ 359,202.25	\$ 359,202.25
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 359,202.25	\$ 359,202.25

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates     **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Office of Health Finance at (217) 782-1630.

FACILITY NAME California Gardens N. & R. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040022

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

## B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,844

B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).  
None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  
If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	193,025	1987	\$ 300,000	1
2	Allocated - 7257			5,682	2
3	TOTALS	193,025		\$ 305,682	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name &amp; ID Number California Gardens N. &amp; R.

# 0040022

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9	Various		1981		4,471		20	-		205	9
10	Various		1982		2,319		20	-		222	10
11	Various		1983		10,829		20	-		1,580	11
12	Various		1984		1,410		20	65	(65)	277	12
13	Various		1985		17,805		20	100	100	400	13
14	Various		1986		22,863		20	1,143	1,143	4,572	14
15	Various		1987		40,100		20	2,005	2,005	8,020	15
16	Various		1988		2,787		20	139	139	2,241	16
17	Various		1989		3,024		20	151	151	605	17
18	Various		1990		8,652		20	433	433	1,731	18
19	Various		1991		3,892		20	195	195	779	19
20	Various		1993		24,138		20	1,207	1,207	4,828	20
21	Various		1994		8,195		20	410	410	1,639	21
22	Various		1995		17,230		20	863	863	8,325	22
23	Various		1996		46,848		20	2,342	2,342	19,438	23
24	Various		1997		70,702		20	3,591	3,591	27,198	24
25	Various		1998		33,854		20	1,695	1,695	11,083	25
26	Various		1999		104,536		20	5,227	5,227	28,626	26
27	Various		2000		194,600		20	9,736	9,736	46,676	27
28								-		-	28
29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)	4,708,760	232,519		176,340	(56,179)	1,476,394	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)	87,437	2,666		2,763	97	2,957	68
69	Financial Statement Depreciation		52,786			(52,786)		69
70	TOTAL (lines 4 thru 69)	\$ 5,414,452	\$ 287,971		\$ 208,405	\$ (79,696)	\$ 1,647,796	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number California Gardens N. &amp; R.

# 0040022

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 5,414,452	\$ 287,971		\$ 208,405	\$ (79,566)	\$ 1,647,796	1
2	Water Heater	2001	8,920		20	446	446	1,784	2
3	Run Cbl To Fire Alrm	2001	790		20	40	40	159	3
4	Telephone Line, Inst	2001	807		20	40	40	161	4
5	Reple Car Sill On #2	2001	1,580		20	79	79	309	5
6	Moved One Heater W/A	2001	750		20	38	38	151	6
7	Wander Guard Devices	2001	686		20	34	34	131	7
8	72 Ovrbed Light 3' B	2001	5,332		20	267	267	1,023	8
9	Fpr Fire Pump Repair	2001	575		20	29	29	105	9
10	Window Treatment Dr	2001	1,815		20	91	91	340	10
11	Wallcovering Corrido	2001	6,924		20	346	346	1,270	11
12	Electomagnet Holder	2001	494		20	25	25	91	12
13	Ccd Dome Camera W/Wi	2001	1,621		20	81	81	297	13
14	Door Latch & Lock Se	2001	654		20	33	33	117	14
15	Wallguards	2001	4,840		20	242	242	887	15
16	Vinyl Cove Base	2001	141		20	7	7	26	16
17	Wallpaer & Over Be	2001	6,212		20	311	311	1,139	17
18	Installed Concrete F	2001	11,400		20	570	570	1,900	18
19	Service On Nurses Ca	2001	926		20	46	46	166	19
20	Service On Electroma	2001	1,037		20	52	52	186	20
21	Ran Phone Lines	2001	699		20	35	35	125	21
22	Installed Cctv Monit	2001	1,391		20	70	70	250	22
23	Ceiling Tile	2001	673		20	34	34	110	23
24	Installed Cctv Monit	2001	1,440		20	72	72	234	24
25	Service On Nurses Ca	2001	830		20	42	42	136	25
26	Srvc On Bsmnt P.A Sy	2001	983		20	49	49	159	26
27	Installed Cctv Mntr	2001	1,724		20	86	86	273	27
28	Srvc On Exit Door Al	2001	872		20	44	44	138	28
29	New Foundation Wall	2001	1,500		20	75	75	231	29
30	Ceiling Tile	2001	499		20	25	25	77	30
31	Ceiling Tile	2001	461		20	23	23	71	31
32	Ceiling Tile	2001	461		20	23	23	71	32
33	Installed Cctv Mntr	2001	1,376		20	69	69	218	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,482,865	\$ 287,971		\$ 211,829	\$ (76,142)	\$ 1,660,131	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number California Gardens N. &amp; R.

# 0040022

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 5,482,865	\$ 287,971		\$ 211,829	\$ (76,142)	\$ 1,660,131	1
2	Electrical Wrk On Ou	2001	1,157		20	58	58	179	2
3	Phone Line Install	2002	6,351		20	635	635	1,905	3
4	Boiler	2002	4,779		20	478	478	1,354	4
5	Canopy	2002	1,817		20	182	182	500	5
6	Wanderguard System	2002	1,973		20	197	197	526	6
7	Phone Line Install	2002	5,446		20	545	545	1,498	7
8	Resurface Lot/Sidewalk	2002	25,274		20	1,685	1,685	3,932	8
9	Exit Sign	2002	1,275		20	128	128	298	9
10	Phone Line Install	2002	1,868		20	187	187	420	10
11	Fire Pump	2002	2,730		20	273	273	614	11
12	Sign Fixture	2003	987		20	99	99	181	12
13	Loc System	2003	1,338		20	191	191	382	13
14	Cat5 Run	2003	1,025		20	146	146	244	14
15	Cctv System	2003	1,516		20	217	217	433	15
16	Telephone Lines	2003	907		20	91	91	181	16
17	Telephone Lines	2003	860		20	86	86	172	17
18	Cctv Monitors	2003	1,151		20	164	164	329	18
19	Monitoring System	2003	2,908		20	415	415	831	19
20	Lanscaping	2003	23,600		20	1,573	1,573	3,147	20
21	Landscaping	2003	590		20	39	39	79	21
22	Landscaping	2003	400		20	27	27	53	22
23	Repair Elevator	2003	1,054		20	53	53	75	23
24	Repair Elevator	2003	1,878		20	94	94	133	24
25	Door Alarm	2003	1,228		20	175	175	234	25
26	Cctv To Monitor	2003	1,079		20	154	154	206	26
27	Dr Alarm	2003	1,147		20	164	164	205	27
28	Sprinkler Heads	2003	1,000		20	67	67	83	28
29	Repair Elevator	2003	5,236		20	262	262	305	29
30	Cctv To Monitor	2003	4,660		20	666	666	777	30
31	Exterior Lights	2003	877		20	88	88	102	31
32	Elevator Repairs	2003	507		20	25	25	42	32
33	Elevator Repairs	2003	717		20	36	36	42	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,590,200	\$ 287,971		\$ 221,029	\$ (66,942)	\$ 1,679,593	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



Facility Name &amp; ID Number California Gardens N. &amp; R.

# 0040022

Report Period Beginning:

01/01/04

Ending:

12/31/04

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 5,590,200	\$ 287,971		\$ 221,029	\$ (66,942)	\$ 1,679,593	1
2	Fire Alarm Repairs	2003	739		20	37	37	67	2
3	Installed Cctv Monitor	2004	1,873		20	46	46	46	3
4	Eletronic Work For Reception Desk	2004	1,379		20	31	31	31	4
5	Installed Cctv - Outside Back Parking Lot	2004	1,380		20	126	126	126	5
6	Installed Alarm Control At Reception	2004	1,728		20	144	144	144	6
7	Alarm System Service	2004	998		20	92	92	92	7
8	Installed Monitoring System	2004	1,281		20	117	117	117	8
9	Telephone Wiring	2004	820		20	75	75	75	9
10	2 V-Shaped Signs	2004	13,000		20	108	108	108	10
11	10 Schlage Standard Duty Door Knobs	2004	879		20	66	66	66	11
12	Installed Alarm Reset Control Box	2004	896		20	75	75	75	12
13	Installed Telephone Lines And Outlets	2004	825		20	55	55	55	13
14	Installed 2 Pull Stations And Service	2004	759		20	76	76	76	14
15	Installed Digital Keypad	2004	597		20	60	60	60	15
16	Installed Video Processor And Service	2004	942		20	94	94	94	16
17	Installed Alarm Reset Key Switch	2004	782		20	33	33	33	17
18	Roof Repair & Reseal	2004	1,500		20	100	100	100	18
19	Roof Repair	2004	1,000		20	50	50	50	19
20	Roof Repair	2004	7,600		20	317	317	317	20
21	Elevator Door Repairs	2004	5,253		20	263	263	263	21
22	Elevator Repairs	2004	1,090		20	55	55	55	22
23	Telephone System Repair	2004	825		20	41	41	41	23
24	Exterior Lighting Repair	2004	787		20	39	39	39	24
25	Cctv Repairs	2004	760		20	38	38	38	25
26	Generator Repairs	2004	703		20	35	35	35	26
27	Glass Repairs	2004	815		20	41	41	41	27
28	Smoke Detector Repairs	2004	552		20	28	28	28	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$5,639,963	\$287,971		\$223,271	\$ (64,700)	\$1,681,865	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$5,639,963	\$287,971		\$223,271	\$ (64,700)	\$1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward	\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,639,963	\$ 287,971		\$ 223,271	\$ (64,700)	\$ 1,681,865	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4			1998		\$ 4,708,760	\$ 232,519	35	\$ 176,340	\$ (56,179)	\$ 1,476,394	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$4,708,760	\$232,519		\$176,340	\$(56,179)	\$1,476,394	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4			2004		\$ 51,137	\$ 1,311	35	\$ 1,461	\$ 150	\$ 1,644	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Allocated - Nucare Services Corp.			2003	1,660	43	20	83	40	93	9
10	Allocated - Nucare Services Corp.			2004	33,624	1,109	20	1,194	85	1,195	10
11											11
12	Allocated - 7257 N. Lincoln Avenue, LLC			2004	1,016	203	20	25	178	25	12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$87,437	\$2,666		\$2,763	\$453	\$2,957	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$541,861	\$66,533	\$59,130	\$(7,403)	10	\$297,825	71
72	Current Year Purchases	107,600	4,620	6,470	1,850	10	6,470	72
73	Fully Depreciated Assets	52,045				10	52,045	73
74								74
75	TOTALS	\$701,506	\$71,153	\$65,600	\$(5,553)		\$356,340	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76		1996 FORD WAGON	1997	\$21,161	\$1,775		\$(1,775)	5	\$21,160
77									
78									
79									
80	TOTALS			\$21,161	\$1,775		\$(1,775)		\$21,160

E. Summary of Care-Related Assets					1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)				\$6,668,312	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)				\$360,899	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)				\$288,871	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)				\$(72,028)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)				\$2,059,365	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Nu Vision Holding
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions. ☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:			7/1/94	\$ 1,433,481			3
4	Additions							4
5								5
6	Alloc - California Assoc				(1,433,481)			6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease .

9. Option to Buy: ☐ YES ☒ NO Terms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 12,445 Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	1999 Infiniti	\$ 774.00	\$ 774	17
18					18
19					19
20					20
21	TOTAL		\$ 774.00	\$ 774	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☒

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$ 228	\$	\$ 228
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$ 228	\$	\$ 228
10	SUM OF line 9, col. 1 and 2 (e)	\$	228		

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED	
COMPLETED	
1. From this facility	1
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	1

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39 - 01	hrs	\$ 4,377		\$ 305,649	\$		\$ 310,026	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			16,811			16,811	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			65,716			65,716	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				122,332		122,332	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental			14,882			51,929		66,811	13
14	TOTAL			\$ 19,259		\$ 388,176	\$ 174,261		\$ 581,696	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT



This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	200,796	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	3,241,793	3,332,639	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	352,867	352,867	6
7	Other Prepaid Expenses	21,976	127,930	7
8	Accounts Receivable (owners or related parties)	916,511	916,511	8
9	Other(specify): See Attached Schedule	57,900	973,260	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 4,591,047	\$ 5,904,003	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,151,920	13
14	Buildings, at Historical Cost		3,973,900	14
15	Leasehold Improvements, at Historical Cost	682,770	5,790,173	15
16	Equipment, at Historical Cost	637,887	1,326,533	16
17	Accumulated Depreciation (book methods)	(791,432)	(4,763,537)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		228,426	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	76,913	76,913	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 606,138	\$ 7,784,328	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,197,185	\$ 13,688,331	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 570,613	\$ 573,988	26
27	Officer's Accounts Payable		374,219	27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	3,300,000	3,300,000	29
30	Accrued Salaries Payable	365,536	365,536	30
31	Accrued Taxes Payable (excluding real estate taxes)	50,451	50,451	31
32	Accrued Real Estate Taxes(Sch.IX-B)	275,143	378,193	32
33	Accrued Interest Payable		63,453	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	9,880	9,880	35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule	271,204	271,204	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,842,827	\$ 5,386,924	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		14,871,811	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	See Attached Schedule			43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 14,871,811	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 4,842,827	\$ 20,258,735	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 354,358	\$ (6,570,404)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,197,185	\$ 13,688,331	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (179,804)	1
2	Restatements (describe):		2
3	Restatement	31,668	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (148,136)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	502,494	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 502,494	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 354,358	24 *

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number California Gardens N. & R.# 0040022Report Period Beginning: 01/01/04Ending: 12/31/04

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 10,193,610	1
2	Discounts and Allowances for all Levels	(225,400)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,968,210	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	779,358	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 779,358	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	227,551	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,970	19
20	Radiology and X-Ray	1,330	20
21	Other Medical Services	29,370	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 274,221	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	10	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 10	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Supplemental Schedule</u>	1,652	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,652	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 11,023,451	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	1,876,818	31
32	Health Care	3,520,415	32
33	General Administration	2,492,468	33
	<b>B. Capital Expense</b>		
34	Ownership	1,823,483	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	646,915	35
36	Provider Participation Fee	160,858	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,520,957	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	502,494	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 502,494	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,840	2,271	\$ 97,960	\$ 43.14	1
2	Assistant Director of Nursing	1,713	3,101	87,310	28.16	2
3	Registered Nurses	26,309	28,638	700,902	24.47	3
4	Licensed Practical Nurses	39,350	42,490	840,688	19.79	4
5	Nurse Aides & Orderlies	103,693	111,522	1,052,516	9.44	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	932	932	19,259	20.66	7
8	Rehab/Therapy Aides	8,170	9,124	86,641	9.50	8
9	Activity Director	2,001	2,211	30,511	13.80	9
10	Activity Assistants	7,067	7,473	60,599	8.11	10
11	Social Service Workers	4,056	4,448	71,180	16.00	11
12	Dietician	3,834	4,311	84,084	19.50	12
13	Food Service Supervisor					13
14	Head Cook	9,765	10,834	123,028	11.36	14
15	Cook Helpers/Assistants	17,780	18,912	150,173	7.94	15
16	Dishwashers					16
17	Maintenance Workers	12,404	13,183	208,266	15.80	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,873	2,071	102,582	49.53	20
21	Assistant Administrator					21
22	Other Administrative	873	873	95,104	108.94	22
23	Office Manager					23
24	Clerical	10,639	11,565	128,474	11.11	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	10,047	10,887	136,439	12.53	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,574	6,119	74,897	12.24	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental	1,916	1,929	57,500	29.81	33
34	TOTAL (lines 1 - 33)	269,836	292,894	\$ 4,208,113 *	\$ 14.37	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,860	01-03	35
36	Medical Director	Monthly	34,600	09-03	36
37	Medical Records Consultant	Monthly	4,128	10-03	37
38	Nurse Consultant	6	153	10-03	38
39	Pharmacist Consultant	Monthly	5,909	10-03	39
40	Physical Therapy Consultant	34	1,652	10a-03	40
41	Occupational Therapy Consultant	153	7,562	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	1	54	10a-03	43
44	Activity Consultant	49	2,610	11-03	44
45	Social Service Consultant	80	4,234	12-03	45
46	Other(specify)				46
47	DD Consultant	115	5,770	10a-03	47
48					48
49	TOTAL (lines 35 - 48)	438	\$ 78,532		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount		Description	Amount
Rick Walworth	Administrator	0.00	\$ 102,582	Workers' Compensation Insurance	\$	63,654	IDPH License Fee	\$ 266
Farhat Sharif	VP of Operations	0.00	42,838	Unemployment Compensation Insurance		65,226	Advertising: Employee Recruitment	5,341
Kathleen Brander	VP Regulatory Mgmt	0.00	15,141	FICA Taxes		288,249	Health Care Worker Background Check	1,040
Marilyn Flaherty	VP Medicare Reimb	0.00	17,934	Employee Health Insurance		167,835	(Indicate # of checks performed 105 )	
Gerry Jennich	CEO	0.00	2,761	Employee Meals		1,658	Licenses and Fees	1,740
Jennifer Bebinger	Alz. Unit Director	0.00	16,430	Illinois Municipal Retirement Fund (IMRF)*			Dues and Subscriptions	13,551
				Chicago Head Tax		7,132	Allocated - Nucare Services Corp.	6,152
				Pension		30,998		
				Dental		4,814		
				Other Employee Benefits		38,647		
				401K Matching		3,319	Less: Public Relations Expense	( )
				Life Insurance		4,750	Non-allowable advertising	( )
							Yellow page advertising	( )
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)								
			\$ 197,686					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount	\$	676,282		\$	28,090
Management Services - NuCare Services Corp			\$ 706,264					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)								
			\$ 706,264					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
FR&R	Accounting		\$ 22,174			\$	Out-of-State Travel	\$
CDW	Computer Services		1,731					
Giftrap	Computer Services		5,214					
HDSI	Data Processing		6,405				In-State Travel	
PSD Solutions	Computer Services		8,984					
Purchasing Plus	Purchase Consultant		600					
Personnel Planners	Unemployment Consulting		5,980					
See Attached	Legal		25,611				Seminar Expense	3,633
							Alloc - Nucare Services Corp.	1,257
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)				TOTAL		\$	TOTAL	\$ 4,890
			\$ 76,699					

\* Attach copy of IMRF notifications  
SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount.

Yes  
ICLTC - \$11,015
- (3)

Did the nursing home make political contributions or payments to a political action organization?  
If YES, have these costs been properly adjusted out of the cost report?

Yes  
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?  
If YES, what is the capacity?

No
- (5)

Have you properly capitalized all major repairs and equipment purchases?  
What was the average life used for new equipment added during this period?

Yes  
10 Years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 723 Line 10-02
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?  
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?  
If YES, give effective date of lease.

No
- (9)

Are you presently operating under a sublease agreement?

YES X NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?  
YES NO X  
If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.  
This amount is to be recorded on line 42 of Schedule V.

\$ 160,858
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?  
If YES, attach an explanation of the allocation.

No

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?  
For example, is a portion of the building used for rental, a pharmacy, day care, etc.)  
If YES, attach a schedule which explains how all related costs were allocated to these functions.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.  
Has any meal income been offset against related costs?

\$ 1,658  
No
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?  
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?  
If YES, please indicate the amount of income earned from such a program during this reporting period.

No

c.

What percent of all travel expense relates to transportation of nurses and patients?

100% ln 14

d.

Have vehicle usage logs been maintained?

N/A

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

g.

Does the facility transport residents to and from day training?  
Indicate the amount of income earned from providing such transportation during this reporting period.

No
- (17)

Has an audit been performed by an independent certified public accounting firm?  
Firm Name: \_\_\_\_\_  
The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?  
If no, please explain.

No
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?  
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

SEE ACCOUNTANTS' COMPILATION REPORT